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UNITED STATES DEPARTMENT OF AGRICULTURE BUREAU OF AGRICULTURAL ENGINEERING E O E IV E D A UUI 3 J 1934 \* Washington, D. C. October 2, 1934.

### BUREAU MEMORANDUM NO. 30

### Appointments in the Field Service at the Minimum of the Grade

The attention of all field officers is called to Personnel Circular No. 1, dated September 12, 1934, from the Director of Personnel, which reads:

前1.

In a decision of August 31, 1934 (A-56683) the Comptroller General held that all appointments in the field service should be made at the minimum salary rate of the appropriate grade as required by rule 6 of section 6 of the original classification act. The practice of making appointments in the field service at any one of the salary rates in the appropriate grade is hereby discontinued. This change puts all appointments, both Washington and the field service, on the same basis.

There is attached hereto a chart showing the salary steps according to the different grades of the different services. This is to be used as a guide in determining the rates of pay not only for new formal appointments but also for letter of authority employment if the duties are of classified character. It need not apply to unskilled laborers. cooperative appointments, Public Works employment where rates of pay have been established by the Public Works Administration, or to employment under excepted rule limiting the compensation to \$540 per annum.

The daily rate is determined by dividing the annual rate by 360. The hourly rate is determined by dividing the daily rate by 8 or 7. according to the length of the working days.

Chief of Bureau.

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Schedule of annual salary rates under Classification

Salaries in excess of \$9000 by express legislation. 

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UNITED STATES DEPARTMENT OF

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U. S. Department of Agriculture

BUREAU OF AGRICULTURAL ENGINEERING

WASHINGTON, D. C.

December 26, 1935

BUREAU MEMORANDUM NO. 41

### EXEMPTION OF FEDERAL EXCISE TAX ON CERTAIN COMMODITIES.

Reference is made to the attached Procurement Division, Treasury Department, Circular Letter No. 124, concerning Section 401 of the Revenue Act of 1935, which exempts from excise taxes certain articles purchased for the exclusive use of the United States.

The effect of this circumar letter is that an Exemption Certificate must be used for the purpose of securing exemption of the Federal Excise Tax on purchases for the exclusive use of the United States. Until a new form of exemption certificate is prepared and issued by the Bureau of Internal Revenue it will be necessary to use Standard Form No. 44. The heading should be changed from "United States Government Motor Fuels Tax Exemption" to "United States Government Excise Tax Exemption" (except for purchases of gasoline and oil the heading need not be changed), and where the purchase of exempted commodities covers items other than gasoline and oil, necessary changes must be made in the body of the certificate. The words "State or local tax" should be substituted by the words "Federal Excise Tax". The certificate should also contain a statement to the effect that the articles purchased are for the exclusive use of the United States.

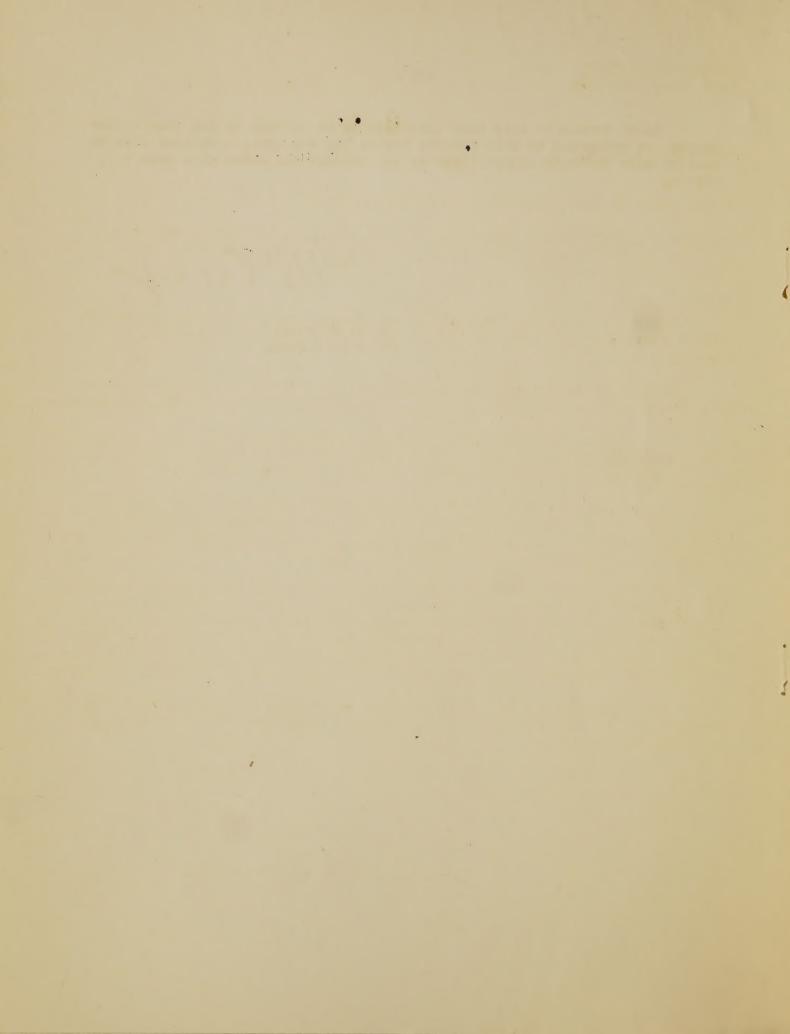
Where it is necessary to make cash payments for exempted articles, such as roadside purchases of gasoline and oil, a receipt should be taken on Standard Form No. 1066 on which should be made the same changes and additions as on Standard Form No. 44. This receipt should accompany the reimbursement account when submitted. Where gasoline and oil purchases are charged and billed on white voucher, Standard Form No. 1034, an exemption certificate for the Federal Excise Tax should be issued at the time of each purchase or one certificate issued for all purchases at the end of the month when the bill is rendered, whichever suits the convenience of the purchaser. Where the Government has been exempted from payment of the Federal tax a statement should be made on vouchers, including expense accounts, that the Federal excise tax is not included in the price charged, much in the same manner as the nonpayment of State taxes is indicated.

It should be remembered that on articles where there is both a State and Federal tax, such as gasoline, two certificates on Standard Form No. 44 must be issued, one filled out in the usual manner to cover the State tax and the other, changed in accordance with above instructions, to cover the Federal tax.

There remain at this time questions to re settled by the Comptroller General in reference to this Federal Excise Tax and until such time when we receive more definite instructions on the subject the above will remain in effect.

S. H. McCrory, Chief of Bureau.

JHIW Crong



TREASURY DEPARTMENT
Procurement Division

October 2, 1935.

Branch of Supply

Circular Letter No. 124

TO THE HEADS OF ALL DEPARTMENTS AND ESTABLISHMENTS:

SUBJECT: TAX EXEMPTION ON PURCHASES FOR THE EXCLUSIVE USE OF THE UNITED STATES OF ARTICLES INCLUDED IN TITLE IV OF THE REVENUE ACT OF 1932, AS AMENDED

Reference is made to Section 620 of the Revenue Act of 1932, as amended (effective October 1, 1935), by Section 401 of the Revenue Act of 1935, approved August 30, 1935.

This section provides that no tax shall be imposed with respect to the sale of any article specified in Title IV of the Revenue Act of 1932, as amended -

"For the exclusive use of the United States, any State, Territory of the United States or any political subdivision of the foregoing or the District of Columbia."

Accordingly, it will be necessary to deduct the amount of the Federal excise tax from the purchase price of the articles enumerated in said Title IV of the Revenue Act of 1932. A list of such articles is attached. This applies to all purchases made on and after October 1, 1935.

In obtaining exemption from the payment of Federal tax pursuant to said Act, it is directed that certificates and receipts similar to Standard Forms 44 and 1066 be used with appropriate changes specifying the particular article involved and indicating that it is exemption from Federal tax, instead of state or local tax. There should be included in the certificate and receipt a statement that the article is purchased "FOR THE EXCLUSIVE USE OF THE UNITED STATES."

These certificates and receipts will, of course, be in addition to the certificates and receipts executed in obtaining exemption from state or local taxes on such articles.

H. 2. COLLINS
Assistant Director of Procurement.

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all products commonly or commercially known or sold as muscline (including casing head and natural gospline), beneal, benzone, or hapthe, regardless of their classifications or uses; and any other limid of a kind propared, advertised, offered for sale or sold for use as, or used as, a fuel for the probability of their vehicles, motor boats, or simplenes; except that it does not include any of the foregoing (other than products commonly or commercially known or sold as a soline) sold for use otherwise them as a fuel for the propulsion of motor vehicles, motor boats, or simplenes, and otherwise them in the nanufacture or production of such fuel, and does not include korosone, gas oil, or fuel oil.

utomobiles, moter cycles, etc.

in both cases parts or accessories therefor sold on or in connection therewith or with the sale thereof). Other automobile chassis and bodies and molorcycles (including in each case parts or accessories therefor sold on or in connection therewith or with the sale thereof).

Tires and inner tubes.

Toilet properations.

Furs.

Jowelry, otc.

Radio receiving sets and phonograph records.

schanical refrigorators.

Sporting goods.

Firearms, shells, and cortridges.

Comercia, weighing not more than 100 lbs., and le ses for such cameras, (except acrial cameras)

Condy.

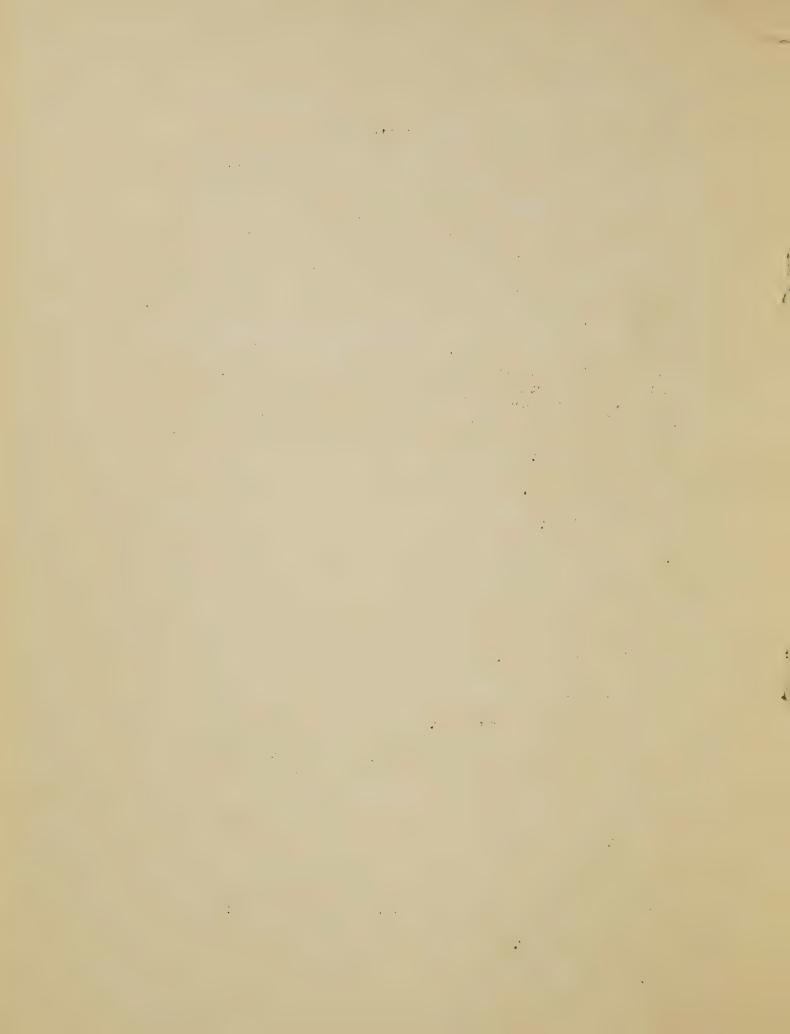
Chowing gum.

Tubricating oil.

prewer's wort, liquid mult, mult sirup, and malt extract;

Grape Concentrate, etc.

Tatches.



U. S. BUREAU

U. S. DEPARTMENT OF AGRICULTURE BUREAU OF AGRICULTURAL ENGINEERING Washington, D. C. X UU1;

### BUREAU MEMORANDUM NO. 45

### Government Tax Exemption Certificates

Attached hereto for information and guidance is a copy of General Regulation No. 86, issued by the Comptroller General of the United States on June 19, 1936, which prescribes the use of a new form of tax exemption certificate and identification card which supersedes Standard Forms Nos. 44, 45 and 1066.

It will be noted that paragraphs 7, 10, 11 and 12 are not applicable to field officers, while the first six paragraphs are very important and should be carefully studied, especially paragraph 3 which gives details regarding actual and proper use of Standard Form No. 1094.

The instructions regarding issuance and non-issuance of tax exemption certificates are summarized as follows:

### I. Issuance of Certificates.

- A. State or Local tax:
  - 1. If excluded give certificate to vendor.
  - 2. If included attach certificate to voucher.

Certificate must be issued by field officer at time of purchase and signed by vendor when exemption is not allowed so that Government can use in claiming refund of the tax paid.

If cash purchase exceeds \$1.00 it will be necessary to take a receipt on Form 1012d or on the sales ticket of the dealer to support the item in the reimbursement account.

- B. Federal Tax.
  - 1. If excluded give certificate to vendor.
  - 2. If included see instructions below for non-issuance.
- C. State or Local and Federal Taxes.
  - 1. Separate certificates for each required as above outlined.

- II. Issuance of Certificates for Extended Deliveries under Contract.
  - A. Certificates may be furnished the contractor, as above set forth, upon completion of extended deliveries rather than for each separate delivery.
- III. Non-Issuance of Certificates (Tax Exemption Certificates must never be issued in the following cases.)
  - A. If only Federal Tax is included.
  - B. If purchase is for items of subsistence expense when employee is traveling on official business under a per diem allowance.
  - C. If purchase is for items of travel expense when employee is traveling on official business in his own personally owned motor vehicle and is granted a mileage allowance.
  - D. If individuals in official travel status do not actually pay for items at time of purchase. (Note)

(Note): In some instances it is known that certain oil companies will not make sales unless the tax exemption certificates are given at the time of delivery. In such cases the only recourse is to comply with the practice of the oil companies and issue the certificates at the time of sale.

Regardless of how the matter of tax exemption is handled, all vouchers covering taxable items must show by a definite statement whether taxes of any kind are included or excluded. If included show what kind and the amount. All vouchers where state or local tax is included must also show serial numbers of the tax exemption certificates issued to cover items listed.

The old forms numbers 44 and 1066 were designed to cover State and local tax exemption on motor fuels, but it will be observed that the new form number 1094 has been made to cover exemption from Federal, State and local taxes, on all taxable commodities when purchased for the exclusive use of the United States. Full instructions for proper use are printed on the reverse side of each tax exemption certificate as well as on the inside of each book cover.

When a purchase is made which involves both State, or local, and Federal taxes and it is necessary to issue two separate certificates, it will be possible by use of the carbon attached to each tax exemption certificate book to make both at once, with the exception of filling in the amounts in the proper blocks in upper right-hand corner and signing the certificates. For cash purchases it is more practicable to pay the Federal tax and avoid the necessity of a Federal Tax certificate.

You should requisition this office for your requirements of the tax exemption books, which contain twenty-five serially numbered blank certificates, and also the Government tax exemption identification card for each employee who will be required to use the certificates. Both the books and the identification cards are numbered and a record will be maintained in this office of the employees to whom these are issued.

September 26, 1936

5. H. McCrory,
Chief of Bureau.

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF AGRICULTURAL ENGINEERING
Washington, D. C.

BURRAU MEMORANDUM NO. 44.

### SICK LEAVE

Your attention is called to the following sections of Executive Order No. 7410 dated July 9, 1936, in regard to sick leave. The first five sections of this order are as follows:

"SEC. 1. Sick leave with pay shall be granted to employees when they are incapacitated for the performance of their duties by sickness, injury, or pregnancy and confinement, or when some member of the immediate family of the employee is afflicted with a contagious disease and requires the care and attendance of the employee, or when, through exposure to contagious disease, the presence of the employee at his post of duty would jeopardize the health of others.

- "SEC. 2. Except as provided in section 3 hereof employees shall be entitled to sick leave at the rate of 1½ days a month, and if such leave is not used it shall accumulate; PROVIDED, that the total accumulation shall not exceed 90 days. Sick leave accruing during any menth of service shall be available at any time during the month.
- "SEC. 3. In cases of serious disability or ailments, and when the exigencies of the situation so require, sick leave may be advanced not in excess of 30 days in addition to the unused sick leave that has accumulated to the credit of employees: PROVIDED, that such advances shall not be made to any employee more than 3 times during any one calendar year; that every case of advanced sick leave shall be supported by the certificate of a registered practicing physician or other practitioner; that the total of such advances shall not exceed at any time 30 days beyond the accumulated sick leave; and that such advances shall be charged against sick leave subsequently accumulating.
- \*SEC. 4. When an employee applies for sick leave in excess of the amount accumulated to his credit and the circumstances do not justify such an advance, the excess leave applied for, if granted and used, shall be charged against any unused annual leave to which the employee is entitled, or, if there is no unused annual leave, the excess shall be charged as leave without pay, and such leave shall not thereafter be converted into either sick or annual leave subsequently accumulating.
- "SEC. 5. Sick leave shall not be advanced in an amount that would exceed the total that would accumulate during the period from the date of the advance to the termination of a limited appointment (not temporary in character), or one expiring on a specified date." \* \* \*

The remaining sections pertain to various details of the methods of administering sick leave and they may be obtained upon request from the Administrative Officer of the Bureau.

Please particularly note Section 3, where it is stated that in cases of serious disability or ailments, and where the exigencies of the situation require, sick leave not in excess of 30 days may be advanced by the Chief of Bureau provided that such advance shall not be made to any employee more than three times during one calendar year; that every case of advanced leave shall be supported by the certificate of a registered practicing physician or other practitioner; that the total of such advances shall not exceed at any time 30 days beyond the accumulated sick leave; and that such advances shall be charged against sick leave subsequently accumulating.

Your cooperation in asking for sick leave strictly in accordance with these regulations will be greatly appreciated.

S. H. McCrory, Chief of Bureau.

August 5, 1936.



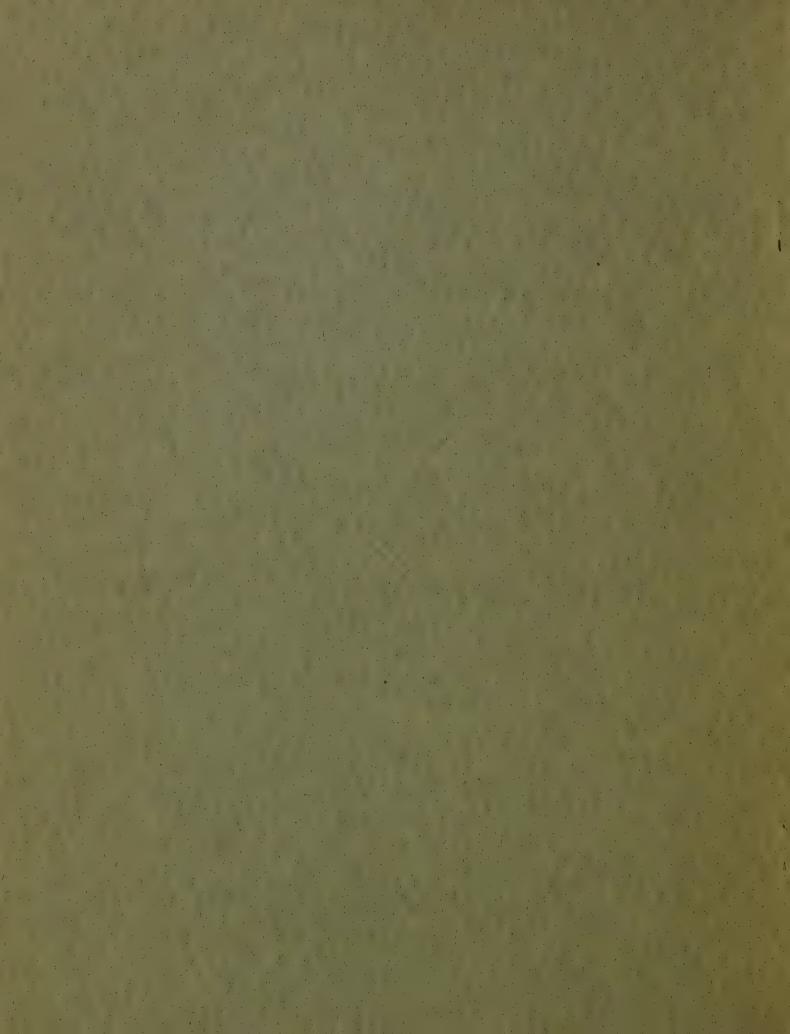
### UNITED STATES DEPARTMENT OF AGRICULTURE Bureau of Agricultural Engineering

CLASSIFICATION

of .

EXPENDABLE, SEMIEXPENDABLE, AND NONEXPENDABLE PROPERTY

January, 1937



### U. S. DEPARTMENT OF AGRICULTURE BUREAU OF AGRICULTURAL ENGINEERING Washington, D. C.

### BUREAU MEMORANDUM NO. 48

### PROPERTY INVENTORY

In connection with the submission of inventories of non-expendable property it is desired at this time to clarify several points which have heretofore caused some confusion, and to develop a uniformity of procedure among the field offices. It is also desired to call particular attention to the new Regulations of the Department of Agriculture with reference to the same subject matter (paragraphs 4111 through 4433).

There is attached hereto a list of non-expendable, semi-expendable and expendable property which has been approved by the Chief. Division of Purchase, Sales and Traffic, as required by the Department Regulations, for the use of this Bureau in determining the classification into which any particular piece of property shall fall. No doubt there are a number of items of a non-expendable or semi-expendable nature which do not appear on this list, and there will probably be a number of items appearing thereon, expendable, semi-expendable, or non-expendable, which might under peculiar circumstances fall within a different classification from that indicated. The determination of such matters must be made by the individual charged with the property in each particular case and, if in his opinion, or for his particular needs, certain property should be classified differently than shown in the attached sheets, suggestions and recommendations are invited. So far as practicable, however, this list should be adhered to. Any property acquired through purchase order or requisition issued by the Washington Office will have indicated on field office copy of such purchase order or requisition "expendable", "semi-expendable", or "non-expendable", depending upon the nature of such property and, unless otherwise advised by the person to whom such property is delivered, it will be assumed by the Washington Office that the property so classified is correct and will be recorded accordingly.

Property purchased in the field for which vouchers are submitted to the Washington Office will be considered "expendable", "semi-expendable", or "non-expendable" strictly in compliance with the enclosed property list, and unless this office is advised to the contrary property records will be made accordingly.

If during the year property of a non-expendable or semi-expendable nature has been built into other equipment of a permanent nature, thereby losing its identity, accountability will be required only for the completed piece of equipment. When property has been torn down and rebuilt for experimental purposes, it may be considered expendable, provided such equipment is not retained for permanent use, but in any event notation should be made of such property which has been torn down in submitting the inventory, provided, of course, that it is non-expendable property,



in order that proper adjustment can be made. Should such property be removed from such other equipment, or in some manner regain its former characteristic of non-expendability or semi-expendability it must be accounted for in the usual manner. In further reference to the matter of classification of property, attention is called to paragraphs 4221 and 4311 of the Department Regulations.

Employees will be required to submit to the Washington Office an annual inventory of non-expendable property in their possession (paragraph 4312b). Property of a non-expendable nature may be disposed of or removed from inventory only through a Board of Survey duly appointed in accordance with the Department Regulations, (paragraph 4421), except when such non-expendable property has been lost, stolen, destroyed, or damaged beyond profitable repair or salvage, in which case there should be transmitted to the Chief of the Bureau, through the customary channels, a certificate on honor (Bureau "Property Lost or Destroyed" form) listing the articles for which it is desired to be relieved of accountability, and a statement of the circumstances surrounding their loss, destruction, theft, etc., as the case may be (paragraph 4432).

Employees will not be required to submit an annual inventory of property which falls within the classification "semi-expendable", (paragraph 4311b). However records of such property must be maintained at the field stations (paragraph 4312a). Such records will be subject to inspection and check at all times by any authorized Bureau official. Such semi-expendable property as has become lost, stolen, destroyed, worn out or is otherwise rendered valueless can be sworn off the records only through use of the Bureau "Property Lost or Destroyed" form. Thus there will be maintained at all times an accurate index of the amount, kinds and value of the semi-expendable property at any particular field station. Transfer of semi-expendable property between the various offices must be evidenced by the usual Bureau "Transfer of Property" form. These forms should be prepared and executed in the usual manner. Paragraphs Nos. 4211 and 4212 of the Department Regulations set out the responsibility and accountability of officials for property placed in their custody. These paragraphs should be read and understood thoroughly.

Inventory of property should be taken by a tual physical count. All property should be listed in alphabetical order on the inventory, or divided into different classes and then listed alphabetically, whichever is more practicable. A full description is a very material aid in identifying the particular property and all serial, model and bureau numbers appearing thereon should be given in the description, together with any other marks of identification such as trade names, etc.

Any regulation heretofore promulgated, inconsistent with what has been outlined herein or in conflict with the Department Regulations, is hereby revoked, and the cooperation of all those concerned is urgently

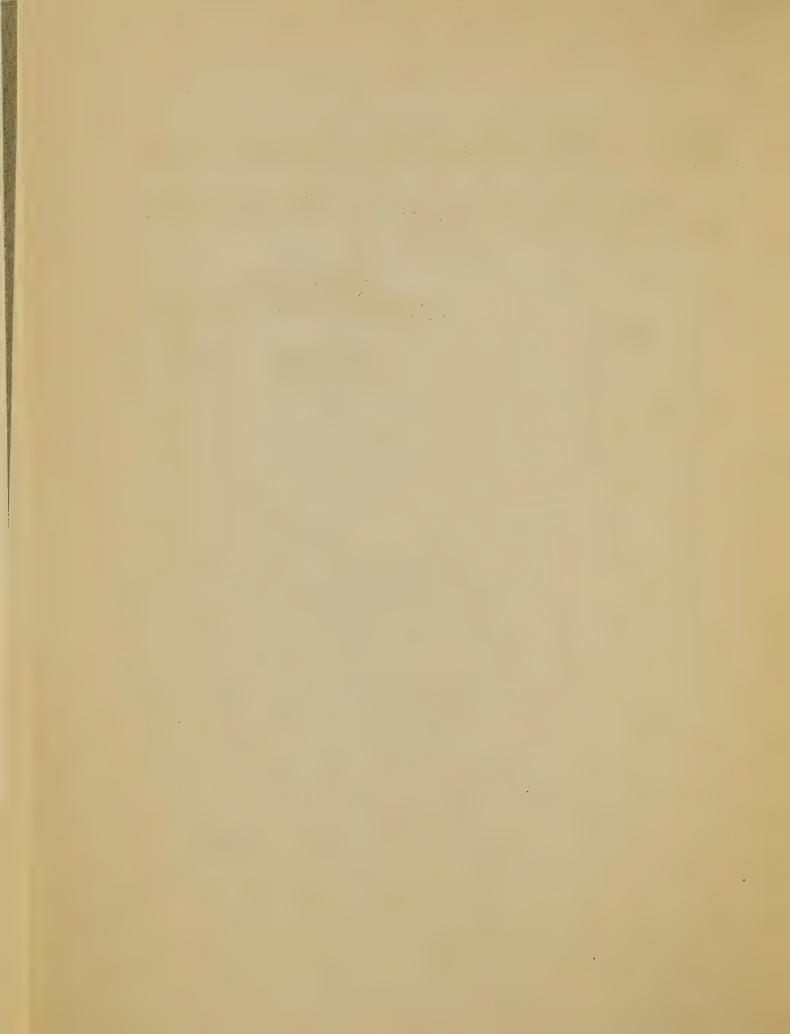


requested in following the above in order to avoid confusion and conflict in procedure among the various offices, and to effect some method by which Bureau property may be controlled and protected.

There are also enclosed a supply of "Inventory" and "Property Lost or Destroyed" forms for your use. If any additional forms are needed they may be secured upon request.

S. H. McCrory, Chief of Bureau

January 29, 1937.



### BUREAU OF AGRICULTURAL ENGINEERING U. S. DEPARTMENT OF ACRICULTURE

### PROPERTY LIST

# SEMI-EXPENDABLE

NON-EXPENDABLE

freezing, grain crushing, incinerating, moisture, potato drying, refrigeration, Apparatus, absorption, air conditioning (if not used for experimental) drawing and projection, extraction, dehydrating, distilling, drafting, Adapters, camera, film pack, lens Agitators, spray pump Addressographs Accumulators (sesodind Amplifiers Analyzers Alidades Ammeters Animals Anchors Anvils

Attachments (not forming regular part Arkograf, pen out fits Aspirators, metal of equipment) Arms, telephone Atlases

Automobiles, passenger carrying and trucks.

Balances, laboratory, warehouse Bags, mail, leather Baller, potato Balers, hay

Adzes, hand, tree

Angles, drawing

Apparatus, chemical, glassware,

Aprons, laboratory, rubber, sterm, wagon

Arbors

Atmometers

Augers, soil, posthole, grain, etc.

Axes, broad, hand, single bit, etc. Bags, canvas, carrying

### EXPENDABLE

Absorbers, sound, shock (felt pads, etc.)

Adjusters, cord

Alloys Albums

Aspirators, glass Asbestos

Bags, burlap, cotton, paper Awnings AWls



### NON-EXPENDABLE

Barometers, aneriod, mercurial Balopticans Barographs

Bases, bookcase, file section, etc. Barrows, wheel

Baskets, waste, desk (metal)

Baths, water, etc.

Beds, sleeping

Benches, welding, work, laboratory, vise, saw, etc.

Bellows, foot

### Bicycles

Binders, grain, corn, etc.

Binders, ring & post type, leather,

fabrikoid

Binoculars

Bins, steel, grain, flour, etc. Blackboards

Blankets, horse, bed, etc.

Blasts, sand

Blowers, air, dust, pressure

Boats, stone, row, etc.

Boilers, steam generating, for power & heat Bookcases, revolving, stationery, etc.

Books, instruction, technical, atlases, etc.

Bookstacks, library

Booths, telephone, etc.

Borers, corn, etc.

Bottles, vacuum, metal Bottoms, plow

SEMI-EXPENDABLE

Bars, rail, pinch, wrecking

Baskets, potato, market, desk
(wood)

Bearings, wind vane, etc. (when not part of other equipment) Batteries, storage

Benders, conduit, tire Bellows, hand Belting

Binders, looseleaf, ring, canvas cover, etc.

Bits, all types and kinds

Blocks, tackle, pulley, etc.

Boards, clip, bulletin, etc. Boards, drafting, plane table, etc. Bobs, plumb

blank, etc.

Boots, rubber, etc.

Boxes, soil sample

EXPENDABLE

Barrels, metal, wood Bands, rubber, etc. Bandages, hospital

Basins, porcelain, stone, (one time shippers) enameled, etc.

Batteries, dry

Beakers

Beaters

Bells, door, electric,

Blades, hacksaw, etc.

Blocks, paving, fixture, etc.

binder, press, tar, etc. Board, beaver,

Books, catalogues,

Bottles, glass Bowls

Boxes, pasteboard, shipping, etc.



### NON-EXPENDABLE

### SEMI-EXPENDABLE

EXPENDABLE

ice, etc. Boxes, tool, file,

Braces, carpenters

brush, electric circuit

telephone

Brackets, Breakers,

Bridges, soil, wheatstone

Brooders

Bridles

Broilers (kitchen utensils)

Bulbs, atomizer, light, Brooms and brushes Buckets and pails etc.

bunsen, gas, Buzzers, electric Burners, Bushings Buttons etc.

Cabinets, paper towel Cables, wire, etc.

Cages, animal, soil sampling, etc.

Canteens

Capes, rain, etc.

Carbides Carbons

Cans, all kinds Candle sticks

Cards, paper and metal

Cabinets, filing, supply, cloak, medicine, etc.

Burners, weed, oil, electric, cooking, etc.

Burnishers, hand

Bunks, steel

Bureaus

Buildings Bunchers

Buggies

Busters, middle

Calculators, machine and hand Calipers, machinists

Cameras, all types Calorimeters

Carburetors (when not part of other Cappers, bottle equipment,

Carpets

Carriers, camera, luggage, etc. Carriages

Cars, dolly, utility, automobile, etc. Carts, wheel, horse, spray, etc.



# NON-EXPENDABLE

### SEMI-EXPENDABLE

EXPENDABLE

# Cases, brief, transfer, file, camera,

instrument, etc.

Chains, surveyors, band, engineer's, etc. Chains, log, automobile Chaining pins Centrifuges, electric, hand

Chambers, drying, filter, vacuum, etc. Chairs, all types except camp chairs

Chandeliers

Checks, door, etc. (when not permanent) Chests, cedar, steel, etc. Chiffoners

Choppers, hay, stalk Choppers, meat, etc.

Chisels, ice, carpenters Chucks, drill, lathe, etc.

Chutes, coal

Clamps, "C"

Churna

Cinemographs

Cisterns

Cleavers, meat Clocks, alarm Cleaners, ditch, flue, file, vacuum, etc. Clocks, electric, wall

Clutches

Coils, heating, induction, etc.

Collars, horse

Collectors, dust, gas, etc. Colorimeters

Compasses, drawing beam, surveyor's Compactor, spring board, etc. Commutators

Compensators Compressors

Comptometers

Computers, alcohol

Condensers, electric, etc. Conditioners, hay, grain

Congoleum

(when not part of other Contactors, electric circuit equipment) Controllers

Cases, canvas carrying, snow

survey equipment

Chains, dog, halter, Cells, battery, etc. Casks, metal, wood transom, etc. Castings Casters

hose, laboratory, etc. Clamps, basin, cable,

Clips, paper, photo-

graphic, etc. Coils, glass

Coats, rubber

Combs, curry, mane, toilet, etc. Collets

Condensers, laboratory, Cones, filter, etc. Copper, sheet etc. Containers, soap glass, etc.



EXPENDABLE	Cord, all types Corkscrews	Countersinks Covers, basin, etc.	Crates, shipping Crayons Crimpers	Cups, porcelain, tin, etc. Cuspidors Cylinders, glass	Demijohn Dibbles, other than	
SEMI-EXPENDABLE		Coulters, plow Couplings, mechanical	Crowbars	Curves, drafting Cushions, coach Cutters, wire, bolt, pipe weed, etc.	Dessicator, vacuum, glass	Dies Diggers, potato, posthole, root (hand) Discs, harrow Dispensers, soap, cup, etc. Dividers, proportional, machinist's, engineer's, etc. Doors, when not built into equipment or buildings
NON-EXPENDABLE	Converters, rotary Conveyors, belt, etc. Cookers, fireless, electric, etc. Coolers, water, milk, etc. Costumers, metal, wood Cots, folding, non-folding	Couches Counters, electric, etc. Cradles, grain	Crates, other than shipping Creamatories Crushers Cultipackers	Cultivators Cutters, paper, cotton stalk shredders, etc. Cupboards Cylinders, when not part of other equipment	Davenports Deodorizers Desks, Mast and Boom, etc. Desks, all types Detectors Developers, photographic Devices, lettering, weighing, reading, pipe pulling, etc.	Dictaphones Dies and Stocks, sets of Diggers, tree Disinfectors Distributors, fertilizer, poison, file, mail, etc. Ditchers



Drags, farm, road
Dressers
Driers, forage, grain, etc.
Drill, electric, breast

Duplicators
Dusters, cotton, etc.
Dynamometer, drawbar, power car, etc.

Dynamos

Easels

Electrodes

Electrometers

Electrometers

Elevators, grain, freight, etc.

Emasculators

Embossers

Ends, file section, etc.

Engines, all types and kinds

Excavators

Excavators

Expellers, oil

Extinguishers, fire

Extractors

Facers
Fans, desk, blower, exhaust, etc.
Filing furniture
Fillers, plumbers, tank
Finders, camera
Fixtures, gas, lamp, electric, display
Flagstaffs and masts
Flexiphones
Floats
Floats
Flushers, sewer

SEMI-EXPENDABLE

EXPENDABLE

Drills (Bits) Drop lights

Droppers, medicine

Duck, enamel, cloth Dusters, feather

Edges, straight, etc.

Evaporimeters

Envelopes Erasers, steel, rubber

Extension pipe

Eyelets

Eye screws, etc.

Eyepieces, drawing, micrometer, etc.

Fasteners, belt, clamp, sash, etc.
Files, iron, wood, hand Files, pasteboard, index

Films Filters, glass & porcelain Flags

Flagstaffs and masts (portable)

Flasks, metal

Flatirons

Hashlights

Flasks, glass Flour Fluids

Forks, hay digging, etc. Forms, standard



EXPENDABLE	Funnels Fuses	Gaskets Gauze Gimlets Glasses, jelly, drinking,	Glassware, laboratory Gloves Glue		Hacksaw blades Handles, pick, axe, etc. Hangers, coat, box, etc.	Hinges, etc.	Holders, bottle, card,
SEWI-EXPENDABLE	Frames, hack saw, picture, map, etc.	Gages, tire (air pressure)	Goggles Gouges	Groovers, machinists Guns, grease, dust (hand)	Hacksaws, hand Hammers, carpenters, sledge, etc.	Hatchets Haversacks Hods, brick, plaster, etc. Hoes, hand	Holders, clip board, etc.
NON-EXPENDABLE	Forms, concrete, metal, etc. Freezers, ice-cream Fumigators Furnaces, heating, baking, combustion, effurnowers	Gages, recording, all types Galvanometers Gates, irrigation Generators, gas, electricity, steam, etc. (other than glass) Gins, cotton, etc. Glasses, field, magnifying, reading, etc.	Gongs Graders, corn, potato, road, etc. Granulators Grates Grates Griddles Griddles Grinders, tool, seed, etc. Grindstones	Grips Guides, trash Guns, firearms, spray pressure, etc.	Hacksaws, power Hammers, for soil tubes Handcuffs	(1) (L)	Holders, copy, etc.



Holsters

Hoods, laboratory, oil, tank

Hoppers

Hotplates, (heaters) Electric

Hydrographs

Hygrothermographs

Hullers

Humidifiers

Humidors

Iceboxes

Ignitors

Incinerators

Incubators

speed, engine Indicators,

In, jectors

Instruments, drawing, surveyor's, etc.

Irrigators

Jacks, building, etc.

Justophoto Jointers

Kilns, grain, hay, etc.

Kodaks

Lacers, belt

Lamps, desk, table, gas, electric, etc. Ladders, step, extension, etc.

Lances

Lanterns, oil

Lanterns, gas, electric Lathes, all types

Launches

SEMI-EXPENDABLE

etc. Hose, garden, Horses, wood Hydrometers

EXPENDABLE

Hooks, eye, awning, etc. Hooks and rings

Insulators Inkwells Ink

Jars, glass

Irons, angle,

Irons, soldering (except electric)

Inkstands, desk sets

Jars, vacuum test, etc.

Jacks, auto

gummed, etc. belt Labels, Lacing, Knives, pocket, butcher, putty, etc. Kettles, cooking, steam jacket,
etc. (cooking utensils)

Kits, tool, etc.

Ladles, tinners, etc.

Latches, door, etc. Lath



EXPENDABLE	Letters, metal	s ip, etc. Lifters, stove, tack,	Linen Lines, clothes, etc. Lubricants Lumber Lye	(small, hand)	Maps, gas-lamp Maps, pocket Mats	Measures, cover glass, map, etc.		Lillinetto	Mitts, hand	Mounts, glass, or porcelain Moulding Mounts, card, photographic
SEMI-EXPENDABLE	Leggins	Levels, carpenter's Linoleum, battleship,	Locks, pad, etc.	Machetes Machine, stapling,	Mandrels Waps, wall Mats, door, etc.	k steel	Mirrors			
NON-EXPENDABLE	Lawn Mowers, hand, horse, motor driven Lenses, photographic, etc. Lettering sets	Levels, surveyor's, engineer's, etc. Liners, section	e H	Machines, all types, motor driven or otherwise Magnetos Magnets, electric	Magnifiers	Mattresses Mechanisms, lifting, etc. Megaphones	<pre>Meters, air, current, gas, voltmeter,    water, etc.    Micrometer, caliper, etc.</pre>	Microphones	Millivoltmeters Wills, wind, coffee, grinding, etc. Wimeographs Wixers, concrete, etc.	urs les all types ment)



Wowers, hand machine, etc. Wultigraphs

Nets, fly, horse

Nippers

Oars and Oar locks

Oculars, drawing, micrometer, etc.

Odometers

SAMI-AXPANDABLE

Outfits, arc land, reading, belt, drawing, enlarging, hay stacking, photographic, printing, vulcanizing, etc.

Ovens, drying, electric, etc.

#### Packers

Pens, Wrico lettering, fountain, etc. Perforators, paper Pans, evaporation Pickers, huskers Pasteurizers Phones, wall Phonographs Pantographs Percolators Pedometers Photostats Peelers

Pillows, feather, cotton, etc. Pitot tubes

Planchettes

Nozzles, hose, spray Nets, collecting

#### EXPENDABLE

Muzzles, dog, horse, etc. Mugs, other than metal Wuslin

Nipples, plumbing, etc. Netting, fly, etc.

Openers, can, etc. Oil cans Oilers Oil

Ovals, celluloid

Pans, enameled, galvanized, Pads, desk, seat, etc. Paddles, photographic Packets, first aid Paints

Pails, water, bucket, etc.

Paddles, canoe

Padlocks

Penholders, drawing, etc.

Pencils, drawing, artist's, Paper, Bond, blueprint photographic, etc.

writing, etc. Penracks, etc. Penholders

Perforators, hand

Photometer

Pincers

Pencils, bow

Pipe

Pins, chaining, surveyor's

Pickers, fruit, etc.

Planes, carpenter's



Planimoter, polar, roller, etc. Planters, cotton, corn, etc. Plents, heating, etc.

Poles, ranging, surveyor's, etc. Projectors, photographic, motion Presses, drill, hay, print, etc. Plungers, plumber's, beet, etc. picture slide, etc. Plows, all types Pointers, spoke Potentiometers Probes, grain Polarimeters Polarizers Power cars Printers

Fumps, all types, hand or machine Punches, paper, heavy duty Pulverizers Pyrometers driven

Quilts, bed clothing

Rating station, current meter Ranges, gas, electric, etc. Recorders, waterstage, etc. Reading Machine (B.A.Eng.) Racks, soil tray, etc. Rams, hydraulic Radio equipment Rakes, machine Refrigerators Rectigraphs Reapers

### SEWI - EXPENDABLE

### EXPENDABLE

(thread cutters) Plates, screw, etc. Platens, typowriter Pliors

Plumb bobs

Pokers, stove, etc. Pointers, pencil

Plugs, spark, etc. Plates, porcelain

etc. Pots, coffee, flower, Posts, binding, etc.

Prints, photographic, etc.

Preservers, life, etc.

Poles, window

Protectors, penmil, etc.

Pulleys, awning, sash, Puils, door, etc. shade, etc.

Pulleys, for block and tackle

Protractors, drawing

Psychrometers

Punches, small hand, paper, office Fumps, auto, tire, hand

Racks, drying, laboratory, Railings, wood, iron grain, etc.

Reamers

Rakes, hand

Reflectors



Registers, anemometer, water stage, etc. Regulators, gas, etc. Relays

Rifles
Roasters, coffee, meat
Robes
Rods, current meter, leveling, etc.
Rollers, lawn, road, concrete
Rugs
Rules, slide, etc.

Saddles
Safes
Safes
Samplers, soil, grain, etc.
Satchels
Saws, machine driven
Scales, balances, weight, slide
measuring, etc.
Scissors, office
Scrapers

Sealers, envelope Sectional furniture Sections, filing, bookcase, etc. Seeders Separators, cotton, cream, etc. Sets, drawing instruments, desk, etc. Setters, plant Shapers

Shavers, stalk, etc. Sheaths, leather Shellers, corn, etc.

#### SEMI-EXPENDABLE

EXPENDABLE

Rests, wood, etc.
Ribbons, typewriter, etc.
Rings
Rivets, etc.

brass, etc.

Rods, bamboo,

Roofing Ropes Rules, foot & yard

Saws, compass, cross cut, rip

Scalpels

Sawdust

Sand

Scoops, shovel
Screens, sand, gravel, etc., hand
Screwdrivers
Scythes

Seeds

Sets, nail, rivet

Shades, electric, etc. Shakers, salt, etc. Sheeting Shields, erasing, etc.

> Sharpeners, pencil Shears, tinners, etc.

Sheaves, hand



tc.

NON-EXPENDABLE	SEMI-EXPENDABLE	EXPENDABLE
Shelters, instrument Shields, radiator Shops, machine Shredders, cornstalk	Shovels	
Sieves, large, motor driven Sifter, motor driven Silos		Sieves, flour, etc. Signs, office, metal, et
Skids, loading Skiffs Skis Sleds	Skilletts Sledges, hammer	Slecves, standard drill
Slicers Slings, hay, horse Smokadors	Slickers, rubber	Slopes, desk Snaps, chain
Spacers Speed Reducers	Spades Spatulas	2. C.
Speedometers, when not part of other equip. Sprayers, dust, insect, etc. (except hand guns)	Spokeshaves Sprayers, dust, insect, hand (except light duty)	Spikes
Spreadors, fertilizer, etc.	Sprinklors, lawn Sprockets	
Stacks, book Stands, typewriter, book, telephone, etc.		Staffs, Jacob's
Starters Sterilizers Stools drefting laboratory of		Stamps, rubber, etc.
Stoves, gas, coal, etc. Stretchers, carpet, wire, etc.	Straight edges	Straps, leather, etc.
Suitcases Sweepers, carpet, street	Suits, slicker Syringes, battery, hydrometer	Supports, book, etc. Switches, electric
Tables, all types Tachometers	Talleys, hand register	Tablets

Tampers, ground, hand

Tanks, metal



Tapes, steel Telemeters Telescopes Telephones

Tents, canvas Thermographs

Thermoregulators

Thermostats Threaders

Threshers

Timers, watches Toboggans

Tops, section, book case, etc. Torch, blow, laboratory, etc.

Tractors

Trammels

Transits, engineer's, surveyor's Transformers, electric Trestles

Trimmers, print, etc. Triers, grain, etc.

Tripods, camera, surveyor's Troughs

Trucks, automobile, etc.

Tubes, pitot, vacuum, etc. Turbines, steam Trunks

Typewriters

Units, irrigation, etc.

Valves, 22" or greater Vaporizers Valises Vanes Vats

SEWI - EXPENDABLE

Tapes, cloth, measuring Tarpaulins

Thermometers

Tires and tubes, automobile, motorcycle, etc.

Tongs, ice

Tools, small Trays, desk

Triangles, drafting

EXPENDABLE

Tape, adhesive

Terminals, cable

Thimbles

Tile

Trays, card, desk, etc. Trans, fly, etc. Towels

Tubes, wrapping, etc.

Tubes, snow, soil, inner

T-Squares

Trowels

Twisters, wire

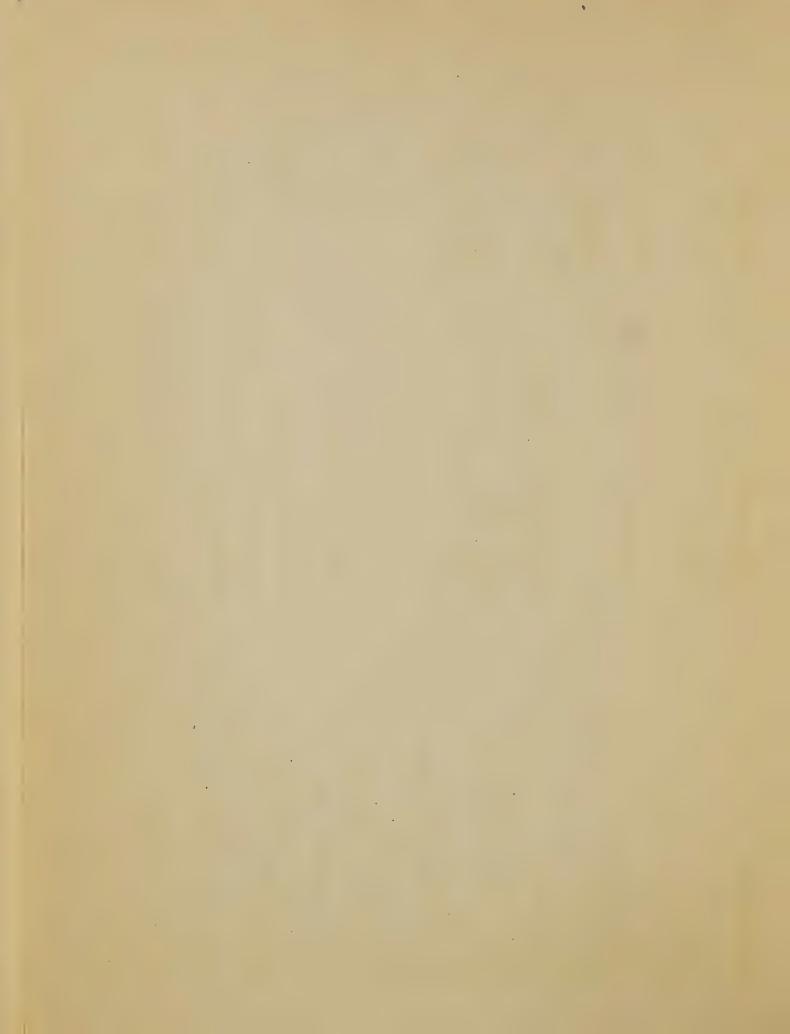
Umbrellas

Unions

Valves, less than 1"

Valves, 1"-2"

Varnish

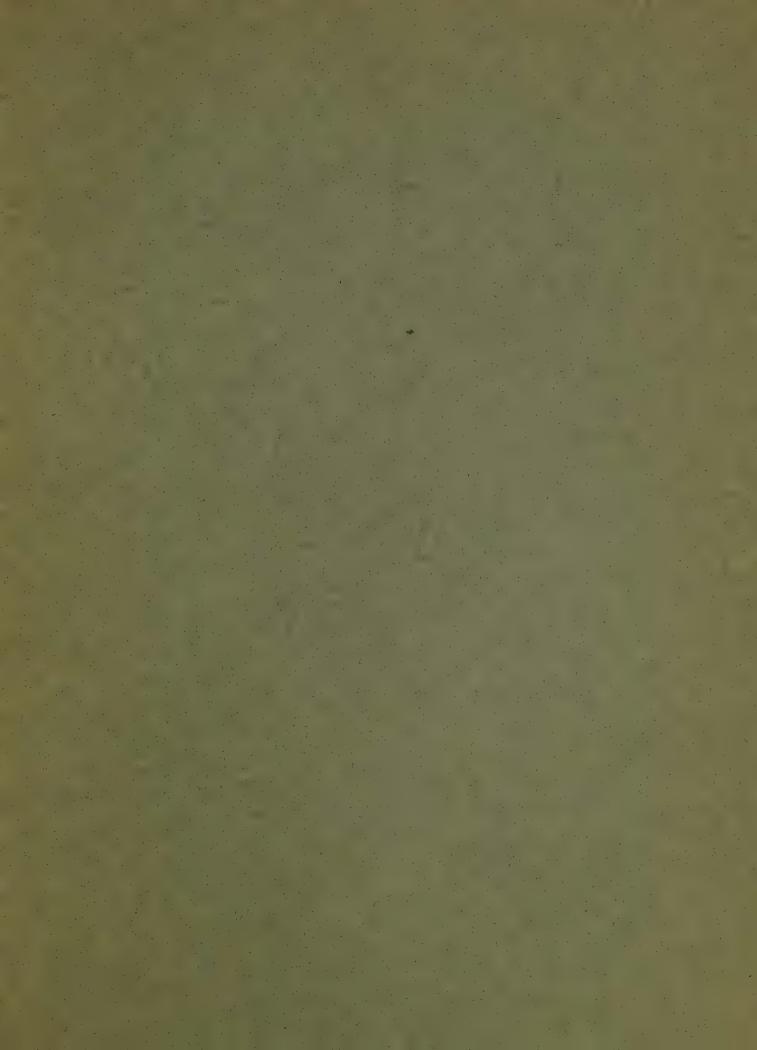


EXPENDABLE	Ventilating glass	Walks, plank	Washers	Weights	Wells, ink Wheels, pulley, truck, etc.	Wire Wood Wrenches, "S", etc.
· SEWI-EXPENDABLE	Ventilators					Trenches, pipe
NON-EXPENDABLE	Vehicles . Viscometers Vises, bench, saw, pipe, etc. Visible, index equipment Voltmeters Vulcanizers	Wagons, all types Wallets	Washers, print, etc. Watches, stop, etc.	Wattmeters Weeders, horse	Welding outfits Wheelbarrows Winches	Tindlass Wringers

Approved by Chief, Division of Purchase, Sales, and Traffic, January 8, and 28, 1937

Yokes, oxen, etc.







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#### U. S. DEPARTMENT OF AGRICULTURE BUREAU OF AGRICULTURAL ENGINEERING

BUREAU MEMORANDUM NO 50
SUPPLEMENT NO. 1

GGT 2 1937 7

August 31, 1937.

A recent decision of the Acting Comptroller General states that it will now be necessary to show on all payrolls the classification grades of positions in the field service of this Department. This not only affects positions where formal appointments are issued, but also some positions filled by employment under letter of authority. It will not be necessary, however, to show a classification grade for unskilled laborers; semi-skilled or skilled laborers in a recognized trade or craft; nor does it apply to any letter of authority employment for intermittent service where the amount paid does not exceed \$45.00 per month.

Appointments or letter of authority employment in those positions which will require a classification must be made at the minimum salary of the appropriate grade. There is attached a chart showing the salary steps according to the different grades of the different services which is to be used as a guide in determining the rates of pay not only for formal appointments, but also for letter of authority employment if the duties are of a classified nature. The daily rate is determined by dividing the annual rate by 360 and the hourly rate determined by dividing the daily rate by the number of hours in a working day.

In the preparation of payrolls as outlined in Bureau Memorandum No. 50, dated August 23, 1937, the title of the position should be prefixed by the word "Unclassified", where applicable, such as "Unclassified Laborer"; or if positions require a classification, the title should be prefixed by an appropriate symbol, such as "CAF-1, Junior Typist".

Bureau Memorandum No. 31, dated October 2, 1934, is hereby rescinded.

S. H. McCrory, Chief of Bureau.

Schedule of annual salary rates under Classification Act effective July 1, 1923 and amendments effective July 1, 1928 and July 15, 1930.

			1928	and July		30.	-	77	73	
CAF	CU	P	SP	A 65-69	B 70~74	C 75 <del>-</del> 79	80 <b>-</b> 84	E 85~89	F 90-94	G 95 <b>-</b> 100
menore to an object of	1			600	600	660	720	780	840	840
			1	1020	1080	1140	1200	1260	1320	1380
	2			1080	1140	1200	1260	1320	1380	1380
	3			1200	1260	1320	1380	1440	1500	1500
1			2	1260	1320	1380	1440	1500	1560	1620
	4			1320	1380	1440	1500	1560	1620	1680
2			3	1440	1500	1560	1620	1680	1740	1800
	5			1500	1560	1620	1680	1740	1800	1860
3			4	1620	1680	1740	1800	1860	1920	1980
	6			1680	1740	1800	1860	1920	1980	2040
4			5	1800	1860	1920	1980	2040	2100	2160
	7			1860	1920	1980	2040	2100	2200	2300
5	8	1	6	2000	2100	2200	2300	2400	2500	2600
6	9		7	2300	2400	2500	2600	2700	2800	2900
7	10	2	8	2600	2700	2800	2900	3000	3100	3200
8				2900	3000	3100	3200	3300	3400	3500
9		3		3200	3300	3400	3500	3600	3700	3800
10		,		3500	3600	3700	3800	3900	4000	4100
11		4		3800	3800	4000	4200	4400	4600	4600
12		5		4600	4600	4800	5000	5200	5400	5400
13		6			5600	5800	6000	6200	6400	V
14		7					6500	7000	7000	7500
15		8						8000	8500	9000
16		9	Sal	aries in	excess	of \$9000	by expre	ss legis	lation.	



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UNITED STATES DEPARTMENT OF AGRICULTURE BUREAU OF AGRICULTURAL ENGINEERING Washington, D. C.

BUREAU MEMORANDUM NO. 53

CLASSIFICATION OF TRAVEL EXPENSES.

October 14, 1937.

LIBRARY

RECEIVED

CONTROL OF Agriculture

The Secretary has asked that our expenditures for travel during the Fiscal Year 1938 be kept as low as possible consistent with good administration of the work. He has also requested that we maintain a detailed record of our travel costs. This data will be compiled in this office principally from information taken from expense accounts. In case of gasoline and oil used in Government-owned passenger cars, however, where the purchase is charged and vouchered on Form 1034, certain information must come from the field.

The attached analysis sheet has been prepared to show the minimum data required for this report and should accompany each gasoline and oil voucher submitted for payment, giving the information called for relative to that particular voucher. The headings on this sheet are, in general, self-explanatory. There will be very little charged under the first and second items. The third and fourth are simple; of course, each of these headings refers to the entire trip. Under the fifth heading should be charged such travel as employees necessarily do at and adjacent to their headquarters; it is such travel performed when not in an actual travel status. In other words, if no per diem is allowable, consider it daily routine travel. The sixth heading covers travel performed principally by Division Chiefs or their assistants, but will not necessarily include all their travel. Charges under this item should be held, of course, to strictly administrative or supervisory work. The seventh item is self-explanatory. Under the eighth heading we believe a considerable amount of our travel will fall. A brief description is called for under this item. This should be very brief, simply stating the general purpose of the travel.

It is recognized that there may be some conflict in making charges to these various headings. In such cases the dominant purpose of the travel should govern. The following are examples:

Travel incident to transfers of official stations (Code accordingly even though to Washington, out of Washington or foreign travel may be involved).

Foreign travel (Code accordingly despite conflict with travel to or out of Washington).

Field administrative or supervisory travel (Do not include to Washington or foreign travel).

It is requested that employees, when submitting their reimbursement accounts, also note in the space (Additional statements, etc.) on the face of the voucher the class to which the account should be charged, as for example, "Code 4" or "Code 8".

In submitting this information it is appreciated that a certain amount of estimating must be done.

These instructions are effective immediately. The data for vouchers already submitted for payment will be compiled by this office.

A small supply of this analysis sheet is attached and additional copies may be obtained by requisition upon this office.

> S. H. McCrory, Chief of Bureau.

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UNITED STATES DEPARTMENT OF AGRICULTURE | B P A BUREAU OF AGRICULTURAL ENGINEERING Washington. D.C.

December 27, 1938.

#### BUREAU MEMORANDUM NO. 58

The following memorandum circulated among the staff of the Bureau of Chemistry and Soils contains information of interest to members of this Bureau.

"The establishment of the new Regional Research Laboratories, which will require staffs of several hundred people, has created considerable discussion and comment among the professional personnel of the Bureau of Chemistry and Soils. The Chief of the Bureau and the Directors of the laboratories are receiving a great many inquiries from the personnel as to the possibility of obtaining positions in the extended work of the Bureau. This letter is to explain that it is not necessary for members of the Bureau's staff to file Civil Service ratings, but any of those interested may file applications for positions at the laboratories with Mr. Jack, Bureau Personnel Clerk, and such applications will be given consideration at the proper time."

"In view of the fact that the members of the staff are in most instances known to the men who have been chosen Directors of the Regional Research Laboratories no action or personal interviews will be arranged until it is time to make definite selection for filling of positions, at which time all applications will be given consideration."

"In general no appointments will be made on less than six months notice. This is for the purpose of giving the Division Chief with whom the employee is at present associated time to consider, the effect on the work of his division of the loss of the men concerned and also to give him opportunity to make the necessary arrangements for retaining the man or refilling the position."

Very truly yours,

X HIW Cury Chief of Bureau.